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6                   UNITED STATES DISTRICT COURT  
7                   WESTERN DISTRICT OF WASHINGTON  
8                   AT TACOMA

9                   UNITED STATES OF AMERICA,

10                  Petitioner,

11                  v.

12                   ANN CHRISTENSEN,

13                  Respondent.

8                   No. MC12-5014BHS/JRC

9                   ORDER OF REFERENCE AND  
10                  DIRECTING RESPONDENT TO  
11                  SHOW CAUSE

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15       Upon the Petition of the United States Attorney for the above-named district, and  
16       the Exhibits attached thereto, including the declaration of investigating Revenue Officer  
17       Deborah Laughlin, it is hereby ORDERED THAT:

18       1.      The Petition herein is referred to United States Magistrate Judge **J.**

19       **RICHARD CREATURA** pursuant to 28 U.S.C. § 636(b)(1). The Magistrate Judge shall  
20       review all pleadings, shall determine whether a hearing is required, shall schedule and  
21       preside over such hearing, and shall take such other actions as he/she deems necessary to  
22       accomplish the purposes of the Order. The Magistrate Judge shall thereafter submit  
23       his/her proposed Order, proposed Findings of Fact and Conclusions of Law, or such other  
24       documents as he/she deems appropriate. The originals thereof shall be filed with the  
25       Clerk, and copies provided to all parties.

26       2.      A copy of this Order, together with the Petition and Exhibits thereto, shall  
27       be personally served upon the respondent (or left with a person of suitable age and  
28       discretion at the respondent's residence) within three (3) weeks of the date of this Order.

1 Within fourteen (14) days thereafter, the petitioner shall file proof of service, or shall seek  
2 additional time to make such service. If the petitioner fails to comply with this paragraph,  
3 this action shall be subject to dismissal forthwith.

4       3. The respondent may file with the Court, not later than two (2) weeks after  
5 service of this Order upon her, a statement detailing any objections to enforcement of the  
6 Internal Revenue Service summons. When factual issues are raised, the statement shall  
7 be accompanied by an affidavit, giving the facts on which the objections are based. A  
8 copy of this statement and/or affidavit shall be served on the United States Attorney.

9       4. If the Magistrate Judge finds from the statement of objections and any  
10 accompanying affidavit that there are no questions of material fact and that the petitioner  
11 is entitled to enforcement of the summons as a matter of law, he/she shall recommend  
12 entry of an Order Enforcing Summons without scheduling a hearing. If the statement of  
13 objections and any affidavit are sufficient to raise the possibility of a valid defense to the  
14 summons, the Magistrate Judge shall schedule a hearing to consider the objections.

15       5. Failure to file a timely statement of objections will result in enforcement of  
16 the summons without any further pleadings. Only those defenses asserted in the  
17 statement of objections will be considered.

18       6. The Clerk shall forward copies of the Order to the above-named Magistrate  
19 Judge and the United States Attorney.

20                     DATED this 1<sup>st</sup> day of May, 2012.

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BENJAMIN H. SETTLE  
United States District Judge

25                     Presented by:  
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s/ Robert P. Brouillard  
ROBERT P. BROUILLARD, WSBA # 19786  
Assistant United States Attorney